

ABSTRACT OF THE DISCLOSURE

It is an object to provide a semiconductor device having an SOI structure in which an electric potential of a body region in an element formation region isolated by a partial isolation region can be fixed with a high stability. A MOS transistor comprising a source region (51), a drain region (61) and an H gate electrode (71) is formed in an element formation region isolated by a partial oxide film (31). The H gate electrode (71) electrically isolates a body region (13) formed in a gate width W direction adjacently to the source region (51) and the drain region (61) from the drain region (61) and the source region (51) through "I" in a transverse direction (a vertical direction in the drawing), a central "-" functions as a gate electrode of an original MOS transistor.

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